

SG ANNUAL REPORT ON THE USE OF SETTLEMENT AGREEMENTS

01 APRIL 2024 – 31 MARCH 2025

Introduction

1. The Scottish Public Finance Manual (SPFM) states that in considering terms for settlement agreements, severance, early retirement or redundancy packages public bodies should ensure that issues of regularity, propriety and value for money are fully taken into account. In addition, the SPFM states that the Scottish Government (SG) will be entitled to use the fact that a settlement agreement has been entered into, to collate and provide information to the Scottish Parliament on the number of settlement agreements and the costs of special payments across the Scottish Administration. This report should be seen therefore as the means by which pan Scottish Administration information has been gathered.
2. The SG role in the process (as set out in the SPFM) is one of consultation, advice and reporting. The SPFM supporting guidance on Settlement Agreements clearly states that the final decision as to whether to enter into a Settlement Agreement will rest with the Accountable Officer for the public body. The SPFM also sets out the requirements for annual accounts disclosure in relation to settlement agreements.
3. Since 2014, the SG have submitted a report annually to the Parliament to be placed in the Scottish Parliament's information centre, SPICe.
4. This report covers Scottish Administration information on:
 - the status and use of Settlement Agreements
 - SG Settlement Agreement guidance and review process
 - the use of confidentiality clauses
 - the number and cost of settlements entered into during 2024-25

Status and use of Settlement Agreements

5. A Settlement Agreement is a legally binding contract entered into by an employer and employee to resolve an employment dispute. Settlement Agreements are recognised in law and are an accepted part of employment practice. As such, they are the subject of guidance by the Advisory, Conciliation and Arbitration Service (ACAS). Settlement agreements are specific to an individual case and are separate from more general voluntary severance arrangements which enable organisations to make changes to their workforce by allowing staff the opportunity to leave the organisation with compensation as set out in their compensation schemes.

6. Settlement Agreements are used in circumstances where: a) the employment relationship has broken down or been significantly impaired; b) the situation cannot be remedied through mediation or other personnel processes; and c) alternative routes to resolution would involve disproportionate cost at a tribunal or otherwise at law; and impair the efficient functioning of the service.
7. Consideration of the use of a Settlement Agreement will take into account: a) the direct and indirect costs of alternative proceedings and of any awards that might be made; b) disruption to the effective and efficient operation of the service caused by an on-going dispute and the resultant stress on individuals; and c) the likely timescales involved, against the need to bring matters to a timely conclusion.
8. Scrutiny of Accountable Officer decision making in relation to Settlement Agreements is undertaken because: a) they may involve payments to individuals above and beyond their normal contractual entitlement; b) Parliament and the public will want to be assured that, in all the circumstances of the case, their use was appropriate and reasonable; and c) there is a need to ensure their use does not cut across the important protections offered to whistleblowers.

SG Settlement Agreement guidance and review process

9. Settlement Agreement guidance introduced by the SG in 2014 provides for the central review and reporting of Settlement Agreements and is designed to increase transparency, promote consistency and ensure value for money.
10. In 2019, the severance policy was updated and the SPFM was amended to reflect these changes¹.
11. The first line of assurance lies with the designated Accountable Officer for each body as set out in the SPFM. The SPFM notes that “the essence of the Accountable Officer’s role is a personal responsibility for the propriety and regularity of the finances under their stewardship and for the economic, efficient and effective use of all related resources. Accountable Officers are personally answerable to the Parliament for the exercise of their functions”. The SPFM and supporting guidance makes it clear that final decisions on Settlement Agreements rest with the Accountable Officer.

¹ [FGN2019/06 SPFM amendments: September 2019 - Scottish Public Finance Manual - gov.scot \(www.gov.scot\)](http://www.gov.scot/FGN2019/06_SPFM_amendments:_September_2019_-_Scottish_Public_Finance_Manual_-_gov.scot)

Confidentiality clauses

17. At the request of the employee or their legal representative, Settlement Agreements may include a voluntary provision whereby the parties agree to keep the agreement itself confidential and not disclose its details to third parties. Inclusion of such a clause protects the rights of the employee who may have legitimate concerns that disclosure of the terms and circumstances of the agreement and their identity would impact negatively on their privacy and employability. The ACAS guidance provides a model Settlement Agreement which includes a standard confidentiality clause.
18. The SPFM sets out a general presumption against the use of confidentiality clauses and is clear that they should only be inserted if explicitly agreed by both employer and employee.
19. Nothing, however, in a Settlement Agreement can prevent the individual from making a protected disclosure under whistleblowing legislation. Any agreement which sought to prevent staff from raising concerns about health and safety or malpractice would be void under the Employment Rights Act 1996 (as amended by the Public Interest Disclosure Act 1998).

Number and cost of settlements entered into during 2024-25

20. In presenting the number and cost of settlements, the Scottish Government are mindful of the need to respect the confidentiality of Settlement Agreements and the general entitlement of individuals to privacy. As a result, this report provides information on the number of Settlement Agreements entered into and the costs involved without disclosing the name of the public body, health board or college.
21. Disclosing the name of the body entering into the agreement alongside the cost may disclose the name of an individual. An anonymised breakdown of each of the agreements and the associated costs is therefore provided at Annex B.
22. Headline costs and number of Settlement Agreements for 2024-25 are set out below. A full anonymised breakdown is provided at Annex B.

23. Table of Agreements and associated costs (to nearest £)

Oversight Body	Number of Agreements	Number of Bodies	Total gross cost (£)	Total Contractual Cost (£)	Of which: Total non-contractual cost (£)	Of which: Ancillary Costs (£)	Number of confidentiality clauses used
SG and Public Bodies	29	17	1,605,323	537,595	991,314	76,414	9
NHS Scotland	38	18	886,140	96,594	756,847	32,700	4
Scottish Funding Council	23	13	776,057	382,875	382,342	10,840	15
TOTALS	90	48	3,267,520	1,017,064	2,130,503	119,954	28

*costs may not sum due to rounding

24. The costs above include the total gross cost of the Settlement Agreement to the employer, including the contractual and non-contractual payments made to the employee and ancillary costs, such as the cost of negotiating and concluding the settlement and any legal costs.
25. Contractual payments are those to which the employee is legally entitled. These will include payments on termination, such as notice payments and pay in lieu of time owed. They will also include any lump sum and pension payments to which the employee is entitled on termination of employment through the Civil Service Compensation Scheme or an equivalent scheme.
26. Non-contractual payments are those offered in order to resolve the employment dispute.
27. The level of proposed non-contractual payment is included in the draft business case submitted for consideration and is scrutinised by SG or SFC as appropriate, as set out in paragraph 16.
28. Employment disputes are fact and case specific, and the number of settlements (and overall cost) reported in a given year will fluctuate relative to the number of employment disputes in that year across the range of bodies. The business case process aims to ensure that these are the best value conclusions to disputes. While the number of cases this year has again increased (from 84 to 89) we would not draw inference from this fact or assume that it will, or should, continue in future years. The table below details the total number of settlement agreements per year for the last five years. The objective is to ensure that

business cases for settlement are scrutinised effectively and that robust controls are in place rather than to reduce the number of cases.

Reporting Year	Total Number of settlements	Settlements as % of public sector headcount* for reporting year
2024-25	90	0.030
2023-24	84	0.029
2022-23	58	0.020
2021-22	79	0.028
2020-21	72	0.027

*Public sector headcount excludes Local Government who are not in scope of this report.

29. When considered against the overall size of the public sector workforce and the number of leavers per annum, settlement agreements continue to be used only in very limited circumstances.

Colleges

30. The SFC continues to keep its guidance around settlement and severance arrangements to the college sector under review and engages with the SG Severance Policy team.

Cases Exceeding £95,000

31. The SPFM outlines where an organisation considers that there are compelling reasons that the exit payment cap of £95,000 cannot be applied, a full business case must be submitted outlining the reasons for this. Ministerial views must be obtained if this situation arises. For the 2024-25 reporting year, ten individual cases exceeded this cap with a total sum of £1,212,274.64. Ministerial views were sought in each case where costs were expected to exceed that cap.

Conclusion

32. Public Audit Committee are asked to note this report.

**LIST OF PUBLIC BODIES COVERED BY REVISED REPORTING PROPOSAL
FROM 1 APRIL 2024 – 31 MARCH 2025**

[N.B. this list will be updated from time to time as required]

Scottish Government
The Crown Office and Procurator Fiscal Service

Executive Agencies
Accountant in Bankruptcy
Disclosure Scotland
Education Scotland
Forestry and Land Scotland
Scottish Forestry
Scottish Prison Service
Scottish Public Pensions Agency
Social Security Scotland
Student Awards Agency for Scotland
Transport Scotland

Non Ministerial Offices (NMOs)
Consumer Scotland
Environmental Standards Scotland
Food Standards Scotland
National Records of Scotland
Office of the Scottish Charity Regulator
Registers of Scotland
Revenue Scotland
Scottish Courts and Tribunals Service
Scottish Fiscal Commission
Scottish Housing Regulator

Public Corporations
Caledonian Maritime Assets Ltd
Crown Estate Scotland
Glasgow Prestwick Airport
Scottish Water
ScotRail

Executive NDPBs	
Accounts Commission for Scotland	Architecture and Design Scotland
Bòrd na Gàidhlig	Cairngorms National Park Authority
Care Inspectorate	Children's Hearings Scotland
Community Justice Scotland	Creative Scotland
Crofting Commission	David MacBrayne Ltd
Ferguson Marine (Port Glasgow) Ltd	Highlands and Islands Airports Ltd
Highlands and Islands Enterprise	Historic Environment Scotland
Independent Living Fund Scotland	Loch Lomond and The Trossachs National Park Authority
National Galleries of Scotland	National Library of Scotland
National Museums of Scotland	Police Investigations and Review Commissioner
Quality Meat Scotland	Redress Scotland
Risk Management Authority	Royal Botanic Garden, Edinburgh
Scottish Agricultural Wages Board	Scottish Canals
Scottish Children's Reporter Administration	Scottish Criminal Cases Review Commission
Scottish Enterprise	Scottish Environment Protection Agency
Scottish Funding Council	Scottish Futures Trust
Scottish Land Commission	Scottish Legal Aid Board
Scottish Legal Complaints Commission	Scottish National Investment Bank
Scottish Rail Holdings Ltd	NatureScot
Scottish Qualifications Authority	Scottish Social Services Council
Skills Development Scotland	Sportscotland
South of Scotland Enterprise Agency	VisitScotland
Water Industry Commission for Scotland	Zero Waste Scotland

Advisory NDPBs
Judicial Appointments Board for Scotland
Boundaries Scotland
Mobility and Access Committee for Scotland
Poverty and Inequality Commission for Scotland
Scottish Advisory Committee on Distinction Awards
Scottish Commission on Social Security
Scottish Fuel Poverty Advisory Panel
Scottish Law Commission
National Smart Ticketing Advisory Board Committee

Tribunals
First-tier Tribunal for Scotland
Parole Board for Scotland
Upper Tribunal for Scotland

Health Bodies
Healthcare Improvement Scotland

Mental Welfare Commission for Scotland
NHS 24

NHS Boards
NHS Education for Scotland
NHS National Services Scotland
National Waiting Times Centre Board
Public Health Scotland (replaced NHS Health Scotland Board)
Scottish Ambulance Service Board
State Hospital Board for Scotland

Colleges	
Ayrshire College	Borders College
City of Glasgow College	Dumfries and Galloway College
Dundee and Angus College	Edinburgh College
Fife College	Forth Valley College
Glasgow Clyde College	Glasgow Kelvin College
Inverness College	Lews Castle College
Moray College	New College Lanarkshire
North East Scotland College	North Highland College
Orkney College	Perth College
Sabhal Mor Ostaig	Shetland College
South Lanarkshire College	West College Scotland
West Highland College	West Lothian College

Parliamentary Commissioners and Ombudsmen
Children & Young Peoples Commissioner Scotland
Commissioner for Ethical Standards in Public Life in Scotland
Scottish Biometrics Commissioner
Scottish Human Rights Commission
Scottish Information Commissioner
Scottish Public Services Ombudsman
Standards Commission for Scotland

Other Significant National Bodies
Audit Scotland
Convener of School Closure Review Panels
Court of Lord Lyon
Drinking Water Quality Regulator
HM Chief Inspector of Constabulary in Scotland
HM Chief Inspector of Prisons in Scotland
HM Chief Inspector of Prosecution in Scotland
HM Fire Service Inspectorate in Scotland
Justices of the Peace Advisory Committee (6 bodies)
Office of the Kings Printer for Scotland
Scottish Roadworks Commissioner
The Scottish Police Authority
The Scottish Fire and Rescue Service

LIST OF AGREEMENTS AND COSTS

Table A: All agreements in cost order
(including SG and public bodies, NHSScotland and Further Education colleges)

Number	Overall Cost (£)	Contractual Cost (£)	Non-Contractual Cost (£)	Ancillary Costs (£)	Confidentiality Clause Used
1a	0.00	0.00	0.00	0.00	N
2a	0.00	0.00	0.00	0.00	Y
3a	250.00	0.00	0.00	250.00	N
4a	250.00	0.00	0.00	250.00	N
5a	500.00	0.00	0.00	500.00	N
6a	703.00	0.00	703.00	0.00	N
7a	2,896.00	0.00	2,646.00	250.00	N
8a	3,100.00	0.00	2,100.00	1,000.00	N
9a	3,963.00	0.00	3,613.00	350.00	N
10a	4,000.00	0.00	3,000.00	1,000.00	Y
11a	4,050.00	0.00	3,750.00	300.00	N
12a	4,750.00	0.00	4,000.00	750.00	N
13a	5,000.00	0.00	4,000.00	1,000.00	Y
14a	5,000.00	0.00	5,000.00	0.00	N
15a	5,000.00	0.00	4,000.00	1,000.00	N
16a	5,406.00	2,343.00	2,262.00	800.00	N
17a	5,500.00	0.00	5,000.00	500.00	Y
18a	5,936.00	4,016.00	1,500.00	420.00	N
19a	6,000.00	0.00	6,000.00	0.00	N
20a	6,297.00	6,297.00	0.00	0.00	Y
21a	6,500.00	0.00	6,000.00	500.00	N
22a	6,574.17	6,224.17	0.00	350.00	N
23a	6,804.44	6,804.44	0.00	0.00	Y
24a	7,250.00	0.00	6,500.00	750.00	N
25a	8,000.00	0.00	7,000.00	1,000.00	N
26a	8,211.00	0.00	7,461.00	750.00	N
27a	9,000.00	0.00	8,000.00	1,000.00	N
28a	10,000.00	0.00	9,000.00	1,000.00	N
29a	10,000.00	0.00	10,000.00	0.00	Y
30a	11,000.00	0.00	10,000.00	1,000.00	N
31a	11,160.00	0.00	8,750.00	2,410.00	Y
32a	11,629.22	11,279.22	0.00	350.00	N
33a	12,500.00	0.00	12,000.00	500.00	N
34a	14,000.00	14,000.00	0.00	0.00	Y
35a	15,000.00	0.00	15,000.00	0.00	N
36a	17,000.00	0.00	15,000.00	2,000.00	N
37a	18,500.00	0.00	17,500.00	1,000.00	N
38a	20,087.32	4,837.32	14,000.00	1,250.00	Y
39a	20,100.00	0.00	20,000.00	100.00	N
40a	20,750.00	0.00	20,000.00	750.00	N
41a	20,967.00	20,967.00	0.00	0.00	N
42a	21,000.00	0.00	20,000.00	1,000.00	N

43a	21,801.00	0.00	21,381.00	420.00	N
44a	22,909.69	5,556.19	16,753.50	600.00	N
45a	23,211.69	6,290.63	12,121.06	4,800.00	Y
46a	26,500.00	0.00	26,500.00	0.00	N
47a	27,500.00	0.00	27,500.00	0.00	N
48a	27,688.82	6,292.32	19,696.50	1,700.00	Y
49a	28,190.00	8,336.92	16,163.08	3,690.00	Y
50a	30,000.00	0.00	30,000.00	0.00	N
51a	30,200.00	0.00	30,000.00	200.00	N
52a	32,156.14	11,736.14	20,000.00	420.00	N
53a	32,173.75	2,173.75	30,000.00	0.00	N
54a	32,264.25	2,264.25	30,000.00	0.00	N
55a	32,264.25	2,264.25	30,000.00	0.00	N
56a	33,202.91	3,202.91	30,000.00	0.00	N
57a	34,346.00	17,747.00	16,599.00	0.00	Y
58a	34,920.00	0.00	34,500.00	420.00	N
59a	35,360.00	16,709.00	18,291.00	360.00	Y
60a	36,000.00	0.00	35,000.00	1,000.00	N
61a	36,582.90	16,082.90	20,000.00	500.00	Y
62a	36,862.70	20,313.58	15,205.12	1,344.00	N
63a	39,206.11	3,689.01	20,000.00	15,517.10	N
64a	41,000.00	0.00	40,000.00	1,000.00	Y
65a	43,765.00	12,229.00	30,000.00	1,536.00	Y
66a	45,964.00	45,964.00	0.00	0.00	Y
67a	47,705.00	19,705.00	27,500.00	500.00	N
68a	50,450.00	15,202.00	28,248.00	7,000.00	N
69a	51,286.22	7,388.72	43,397.50	500.00	Y
70a	53,748.43	15,236.14	32,872.29	5,640.00	Y
71a	56,006.00	6,766.00	48,740.00	500.00	Y
72a	56,516.10	6,166.10	50,000.00	350.00	N
73a	62,768.00	2,715.00	59,553.00	500.00	Y
74a	70,000.00	0.00	70,000.00	0.00	Y
75a	72,123.00	28,321.00	40,302.00	3,500.00	N
76a	72,950.00	0.00	72,000.00	950.00	N
77a	77,082.00	0.00	76,782.00	300.00	N
78a	81,240.00	10,055.00	71,185.00	0.00	N
79a	81,350.03	34,050.03	46,000.00	1,300.00	Y
80a	83,317.00	0.00	82,317.00	1,000.00	N
81a	95,608.64	95,258.64	0.00	350.00	Y
82a	95,622.50	0.00	94,400.00	1,222.50	N
83a	95,622.50	0.00	94,400.00	1,222.50	N
84a	104,736.05	74,771.05	20,000.00	9,965.00	N
85a	105,000.00	0.00	105,000.00	0.00	N
86a	107,946.38	107,596.38	0.00	350.00	Y
87a	108,637.55	74,771.05	20,000.00	13,866.50	N
88a	113,635.00	53,614.00	48,271.00	11,750.00	Y
89a	121,736.00	0.00	120,736.00	1,000.00	N
90a	263,730.00	207,827.00	55,303.00	600.00	N

TABLE B: NHSScotland Agreements in cost order

Number	Overall Cost (£)	Contractual Cost (£)	Non-Contractual Cost (£)	Ancillary Costs (£)	Confidentiality Clause Used
1b	0.00	0.00	0.00	0.00	N
2b	500.00	0.00	0.00	500.00	N
3b	703.00	0.00	703.00	0.00	N
4b	3,100.00	0.00	2,100.00	1,000.00	N
5b	4,000.00	0.00	3,000.00	1,000.00	Y
6b	4,050.00	0.00	3,750.00	300.00	N
7b	4,750.00	0.00	4,000.00	750.00	N
8b	5,000.00	0.00	4,000.00	1,000.00	Y
9b	5,000.00	0.00	5,000.00	0.00	N
10b	5,000.00	0.00	4,000.00	1,000.00	N
11b	5,406.00	2,343.00	2,262.00	800.00	N
12b	5,500.00	0.00	5,000.00	500.00	Y
13b	6,000.00	0.00	6,000.00	0.00	N
14b	6,500.00	0.00	6,000.00	500.00	N
15b	7,250.00	0.00	6,500.00	750.00	N
16b	8,000.00	0.00	7,000.00	1,000.00	N
17b	8,211.00	0.00	7,461.00	750.00	N
18b	9,000.00	0.00	8,000.00	1,000.00	N
19b	10,000.00	0.00	9,000.00	1,000.00	N
20b	11,000.00	0.00	10,000.00	1,000.00	N
21b	12,500.00	0.00	12,000.00	500.00	N
22b	15,000.00	0.00	15,000.00	0.00	N
23b	17,000.00	0.00	15,000.00	2,000.00	N
24b	18,500.00	0.00	17,500.00	1,000.00	N
25b	20,100.00	0.00	20,000.00	100.00	N
26b	20,750.00	0.00	20,000.00	750.00	N
27b	20,967.00	20,967.00	0.00	0.00	N
28b	21,000.00	0.00	20,000.00	1,000.00	N
29b	26,500.00	0.00	26,500.00	0.00	N
30b	30,200.00	0.00	30,000.00	200.00	N
31b	41,000.00	0.00	40,000.00	1,000.00	Y
32b	47,705.00	19,705.00	27,500.00	500.00	N
33b	50,450.00	15,202.00	28,248.00	7,000.00	N
34b	72,123.00	28,321.00	40,302.00	3,500.00	N
35b	77,082.00	0.00	76,782.00	300.00	N
36b	81,240.00	10,055.00	71,185.00	0.00	N
37b	83,317.00	0.00	82,317.00	1,000.00	N
38b	121,736.00	0.00	120,736.00	1,000.00	N

TABLE C: Further Education College Agreements in cost order

Number	Overall Cost (£)	Contractual Cost (£)	Non-Contractual Cost (£)	Ancillary Costs (£)	Confidentiality Clause Used
1c	2,896.00	0.00	2,646.00	250.00	N
2c	3,963.00	0.00	3,613.00	350.00	N
3c	5,936.00	4,016.00	1,500.00	420.00	N
4c	6,297.00	6,297.00	0.00	0.00	Y
5c	6,574.17	6,224.17	0.00	350.00	N
6c	6,804.44	6,804.44	0.00	0.00	Y
7c	10,000.00	0.00	10,000.00	0.00	Y
8c	11,629.00	11,279.00	0.00	350.00	N
9c	14,000.00	14,000.00	0.00	0.00	Y
10c	21,801.00	0.00	21,381.00	420.00	N
11c	23,212.00	6,291.00	12,121.00	4800.00	Y
12c	32,156.00	11,736.14	20,000.00	420.00	N
13c	34,346.00	17,747.00	16,599.00	0.00	Y
14c	34,920.00	0.00	34,500.00	420.00	N
15c	35,360.00	16,709.00	18,291.00	360.00	Y
16c	36,583.00	16,083.00	20,000.00	500.00	Y
17c	45,964.00	45,964.00	0.00	0.00	Y
18c	51,286.00	7,389.00	43,397.00	500.00	Y
19c	56,006.00	6,766.00	48,740.00	500.00	Y
20c	62,768.00	2,715.00	59,553.00	500.00	Y
21c	70,000.00	0.00	70,000.00	0.00	Y
22c	95,609.00	95,258.64	0.00	350.00	Y
23c	107,946.00	107,596.38	0.00	350.00	Y

TABLE D: SG and other public bodies Agreements in cost order

Number	Overall Cost (£)	Contractual Cost (£)	Non-Contractual Cost (£)	Ancillary Costs (£)	Confidentiality Clause Used
1d	0.00	0.00	0.00	0.00	Y
2d	250.00	0.00	0.00	250.00	N
3d	250.00	0.00	0.00	250.00	N
4d	11,160.00	0.00	8,750.00	2,410.00	Y
5d	20,087.32	4,837.32	14,000.00	1,250.00	Y
6d	22,909.69	5,556.19	16,753.50	600.00	N
7d	27,500.00	0.00	27,500.00	0.00	N
8d	27,688.82	6,292.32	19,696.50	1,700.00	Y
9d	28,190.00	8,336.92	16,163.08	3,690.00	Y
10d	30,000.00	0.00	30,000.00	0.00	N
11d	32,173.75	2,173.75	30,000.00	0.00	N
12d	32,264.25	2,264.25	30,000.00	0.00	N
13d	32,264.25	2,264.25	30,000.00	0.00	N
14d	33,202.91	3,202.91	30,000.00	0.00	N
15d	36,000.00	0.00	35,000.00	1,000.00	N
16d	36,862.70	20,313.58	15,205.12	1,344.00	N
17d	39,206.11	3,689.01	20,000.00	15,517.10	N
18d	43,765.00	12,229.00	30,000.00	1,536.00	Y
19d	53,748.43	15,236.14	32,872.29	5,640.00	Y
20d	56,516.10	6,166.10	50,000.00	350.00	N
21d	72,950.00	0.00	72,000.00	950.00	N
22d	81,350.03	34,050.03	46,000.00	1,300.00	Y
23d	95,622.50	0.00	94,400.00	1,222.50	N
24d	95,622.50	0.00	94,400.00	1,222.50	N
25d	104,736.05	74,771.05	20,000.00	9,965.00	N
26d	105,000.00	0.00	105,000.00	0.00	N
27d	108,637.55	74,771.05	20,000.00	13,866.50	N
28d	113,635.00	53,614.00	48,271.00	11,750.00	Y
29d	263,730.00	207,827.00	55,303.00	600.00	N